

## STATUTORY INSTRUMENTS

# 2005 No. 3472

## The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005

### PART 2

#### RELIEF FROM DUTY

##### Relief that is not allowed

**13.**—(1) If it appears to the Commissioners that an amount of relief that the owner proposes to set-off is not allowed (“the disputed amount”) they may inform him that set-off is not permitted to the extent of the disputed amount.

(2) The notification given to the owner under paragraph (1) above must specify both the disputed amount and reasons why the relief is not allowed.

(3) If the owner has already set-off some or all of the disputed amount when he receives that notification, he must, without delay, inform the Commissioners in writing, specifying the amount set-off, the quantity of hydrocarbon oil [<sup>F1</sup>, biodiesel][<sup>F2</sup>or bioblend] concerned, and the date that that oil [<sup>F1</sup>, biodiesel][<sup>F2</sup>or bioblend] was marked.

(4) Nothing in this regulation prejudices—

- (a) the owner's right to set-off an amount that the Commissioners subsequently determine is due to him;
- (b) the owner's right to set-off an amount that a court or <sup>F3</sup>... tribunal determines is due to him; or
- (c) the Commissioners' right to make an assessment of the disputed amount in accordance with section 24(4A) of the Oil Act <sup>M1</sup>or section 12A of the Finance Act 1994 <sup>M2</sup> (other assessments relating to excise duty matters).

##### Textual Amendments

- F1** Word in reg. 13(3) inserted (1.4.2022) by [The Hydrocarbon Oil Duties \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/238\)](#), regs. 1, **6(10)**
- F2** Words in reg. 13(3) inserted (1.4.2008) by [The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes \(Determination of Composition of a Substance and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/753\)](#), regs. 1(2), **10(10)**
- F3** Words in reg. 13(4)(b) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 2 para. 146**

##### Marginal Citations

- M1** Section 24(4A) was inserted by the Finance Act 1997(c. 16), Schedule 6, paragraph 6(6).

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**Changes to legislation:** *There are currently no known outstanding effects for the The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005, Section 13. (See end of Document for details)*

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**M2** 1994 c. 9; section 12A was inserted by the Finance Act 1997(c. 16), Schedule 6, paragraph 1(1) and amended by the Finance Act 1998(c. 36), Schedule 2, paragraph 8.

**Changes to legislation:**

There are currently no known outstanding effects for the The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005, Section 13.